THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.10834 OF 2006

ORDER: (per LNR,J)

The third respondent passed an order dated 31.7.2003 against the petitioner in relation to the financial year 2001-2002. Aggrieved thereby, the petitioner preferred an appeal before the first respondent. The appeal was rejected in limini, through order dated 13.12.2005, on the ground that the petitioner failed to deposit admitted tax as required under the second proviso to Section 19(1) of the APGST Act. The petitioner states that the said amount of Rs.530/- has since been paid. The petitioner challenges the order of dismissal of appeal.

Heard the learned counsel for the petitioner and the learned Special Government Pleader for Commercial Taxes.

The petitioner does not dispute his obligation to pay the admitted tax under the provisions referred to above. It is stated that on account of inadvertence, the amount was not paid along with the appeal and that it has been paid subsequently. It is not in dispute that if the amount of Rs.530/- is paid the appeal deserves to be taken on file.

Having regard to the facts and circumstances of the case, we allow the writ petition setting aside the order dated 13.12.2005 and direct the first respondent to register the appeal and proceed with the same on merits.

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JUSTICE L.NARASIMHA REDDY

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JUSTICE D.APPA RAO

Note:

Issue c.c. by tomorrow.

B/o.

Mdaa/chv